

EXHIBIT "G"

Apatoff|Peters, LLC

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August 23, 2007

VIA FEDERAL EXPRESS

Utica Mutual Insurance Company
Patrick H. Ryan
Staff Attorney
P.O. Box 6568
Utica, New York 13504

RECEIVED

AUG 24 2007

CFP

Re: **The CFP Group, Inc. and Platinum Mechanical, LLC**
Claim Number: SU39508728
Bond No.: 3950828

Dear Mr. Ryan:

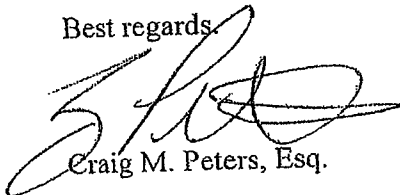
Our last letter of May 2, 2007 provided you with notice of certain proceedings with regards to the above mentioned bond. In the interim, the CFP Group, Inc. ("CFP") has been able to complete the relevant work on the Contract Number W912PQ-06-C-004, Repair Hanger 100 at Stewart Air National Guard Base (the "Project") in the state of New York. As you are aware, CFP has made a claim under the performance and payment bonds issued with regard to the Project. CFP asserts that the work performed by Platinum Mechanical, LLC ("Platinum") was incomplete and certain of the work that was completed was not completed in an acceptable manner.

Attached for your review is the detail of both the incomplete items and errors discovered following a review of all of Platinum's work. CFP has prepared a schedule showing the items which were not finished by Platinum and errors that required CFP to either fix or repair work previously claimed to be completed by Platinum. The document attached titled "Mechanical Work After 3-9-07" identifies the items that were not completed (see all numbered items), and then all items which were done improperly (see items designated as an "error item") (all of the numbered items and error item's are together the "Claims"). The costs for completing the unfinished work, as well as the cost to fix all of the error items are detailed on the document attached titled "HVAC Punchlist and Error Cost Tracker" (the "Cost Detail"). The Cost Detail includes amounts billed to CFP and CFP's own costs incurred as a direct result of CFP's work to complete and fix all of the Claims. The costs include both CFP direct labor incurred to remedy the Claims, as well as subcontractor costs incurred to complete or repair the Claims.

In addition to the summary documents, CFP has also provided the backup for Cost Detail. The Schedule of Exhibits attached hereto provides the detailed backup for all costs claimed in the Cost Detail.

CFP thus is formally requesting that Utica Mutual Insurance Company review its claims for payment under the above referenced bonds. It was our intention to provide you with sufficient detail to verify our claim. Please let us know if there is any further information that Utica would need to verify the claim.

Best regards,

A handwritten signature in black ink, appearing to read "C. Peters", with a stylized flourish at the end.

Craig M. Peters, Esq.

attachments

Mechanical Work After 3-9-07

Drwg #	Room Location	Item #	Work to be done	DONE	Contractor Per Item	Labor Hours
					Flow Tech	
M-3	Hangar	Item # 2	Rebalance pumps (General Notes A & B)	X	CFP	
		3	Repair, fasten, adjust all unit heater vanes	X	CFP	
		6	Remove all unused pneumatic tubing and devices	X	CFP	
		error item	Paint unit heater framing (Done before 3-9-07 CFP)	X	CFP	
		error item	Discontinue switches for Unit Heaters, purchased for Platinum	X	CFP	
M-4	Hangar	6	(United Rental) One day rental of Boom lift to demo Pneumatics	X	CFP	
		error item	Replace damaged fan on 110A, replace header bolts & fix leak		AAA	
		error item	Re-secure sprinkler drop ceiling that where previously secured to UH framing	X	CFP	
			supply & return water labels	X	United	
		4	Label HWS/R piping at unit heaters	X	United	
		7	Provide end caps on fin tube Re-install fin tube covers (refasten covers at hanger side)	X	CFP	
	Ground Floor	10	Re-balance air side and water side (Mech Notes 13 & 14)		Flow Tech	
M-5	Second Floor	5	Existing main ducts re-used (Issue credit)			
		8	Remove all unused pneumatic tubing and devices	X	CFP	
		10	Re-balance air side and water side (Mech Notes 13 & 14)		Flow Tech	
		19 & 33	Install Louvers on north exterior & patch walls	X	AAA	
		error item	Install protective drain pans & drains (FC-1A, 1B, & FC-2)	X	AAA	
		error item	Trim finishing (Home Depot) & 2 Additional Louvers (R.R. Roofs Co.) Cost	X	AAA	
	North	28	Complete balancing of airside and water side		Flow Tech	
		27	Complete installation of all DDC controls. Add more control cabling supports at all devices		Trane	
		40	No escutcheons installed at any pipe wall penetrations per specification section 15050	X	AAA	
		26	Label all duct, VAV boxes and fire dampers	X	CFP	
		21	Provide safing at all non-fire damper penetrations		AAA	
		30	Exhaust fan drives 3A, 3B rattling, correct	X	CFP	
		25	Label all new refrigeration and condensate piping. Add more labeling at FC-1B		AAA	
		31	Fan Coils FC-1A, B Secure doors properly	X	AAA	
		error item	FC-1A & B add drain pans and correct condensate lines to spec		AAA	
		36	Install screened elbow at condensate drain termination outdoors	X	AAA	
		37	Patch all core drilled holes at exterior piping	X	CFP	
		38	Correct control valve leak in room 107		AAA	
		39	Refasten fin tube cover in room 110A	X	CFP	
		29	Insulate condensate piping from FC-units		AAA	
		34	Insulate round duct at FC-2	X	AAA	
		error item	Carpet cleaning and repair in room 115 & front office from grease spots	X	CFP	
		error item	Building repair by 3rd Builders cost from water damage in room 115	X	Citi	
		42	Install fin tube and control valve room 115	X	United	
		45	Insulate piping at all control valves	X	United	
		46	Pipe air vent discharge down to floor. Currently over the VFD's	X	AAA	
		47	Label Trane controllers		Trane	
		48	Label all VFD's	X	United	
		error item	VFD's purchased by CFP for Platinum	X	CFP	
		49	Remove all defunct pneumatic controls and air piping	X	CFP	
		50	Provide access doors or alternate duct patching method. Metal tape not acceptable	X	AAA	
	Second Floor	23	Add supports to all heating branch piping to second floor		AAA	
M-8	Throughout	error item	Correct return air filters per detail on M-8	X	AAA	
		error item	24 fire dampers not installed to spec		AAA	
		error item	Connections of all flex connections from trunk to diffusers throughout job		AAA	
		57	Drain piping from boilers to floor drains not installed (General Notes 6)	X		
		54	Complete Trane interface with boiler controller		Trane	
		56	Patch wall at gas vent penetrations	X	CFP	
		58	Paint ALL fuel oil and gas piping and vents	X	AAA	
		62	Fix oil leaks. Remove oil rags	X	AAA	
		63	Clean all new equipment	X	CFP	
		55	Label boilers	X	United	
		66	Provide oil pressure regulating valve at fuel oil piping loop		AAA	

M-10	Boilers	67	Provide missing gauges at gas trains per detail (typ. of 3)	X	AAA	
		error item	Repair damaged chimney flashing. Add more conduit nuts and bolts to existing chimney bands	X	AAA	
		error item	(Roman Welding) Stainless weld repair of chimney flashing	X	CFP	
		error item	General cleanup boiler room	X	CFP	
M-11	169 Fiberglass	error item	Disconnects for Down Draft Tables purchased for Platinum	X	AAA	
M-12	167 Paint Booth	72	Provide modifications to MUA-4 (General Notes 2)		CFP	
		error item	Material lift for duct at MUA-4 (2 lifts for 2 weeks)		AAA	
		error item	Corrections to MUA-4 Duct Transition		AAA	
		error item	Cost of revised shop drawings MUA-4 duct and materials & delivery		AAA	
		73	Install Exhaust fan EF-31 with explosion proof motorized damper	X	AAA	
		error item	EF-31 & MUA-4 fire damper motors & Ex covers missed		AAA	
		error item	(Roman Welding) certified welder for EF-31 brackets	X	CFP	
		error item	(Roman Welding) EF-31 Duct Modifications	X	CFP	
		error item	Cost of revised shop drawings, roof duct and material & delivery		AAA	
		error item	Rental of extend-a-forklift to install duct on roof	X	CFP	
		75	Install new duct on roof	X	AAA	
		74	Install explosion proof motorized damper	X	AAA	
		78	Provide new filters per schedule	X	United	
		79	Re-build magnahelic	X	AAA	
M-13	Sheet Metal Shop RTU	71	Provide certified balance report for existing air flow conditions		Flow Tech	
		85	Label all duct and equipment (Spec section 15050)	X	CFP	
		error item	Install strap on HVAC duct near elbows	X	AAA	
M-14	MSL Office Area	86	Test, balance and adjust RTU and duct system		Trane	
		87	Label all fire damper locations	X	AAA	
		89	Label all duct and equipment	X	CFP	
M-15	HV-1, EF-6, Men's & Women's Lockers	93	Adjust and balance RTU and duct system		Flow Tech	
		error item	Rough in dry sink break room	X	United	
		94	Install correct Diffusers		AAA	
		error item	EF-6 duct through hole and fire damper access door correct		AAA	
		error item	EF-6 duct through hole not attached		AAA	
		error item	EF-6 repair rubber rolled damage caused by duct error		AAA	
		error item	EF-6 Fan & damper motors have failed		AAA	
		error item	Rebuild duct work from 22" to 24" and install diffusers		AAA	
		error item	Cost of 4 diffusers not provided by Platinum		AAA	
		error item	Repair of twin in EF-6 fan rubbing housing and defective damper motor		AAA	
		error item	Materials and installation of missing fire damper access doors		AAA	
		error item	HV-1 add flashing around base of unit to cover wood that was added		AAA	
		96	Label all fire dampers	X	CFP	
		99	Label all duct and equipment	X	CFP	
M-16	Maint. Shop & Rest.	97	Re-secure exhaust grilles at shower locations	X	AAA	
		error item	Repair dripping shower divider in men's locker (Bope, United)	X	United	
		100	Adjust and balance and duct system		Flow Tech	
		101	Install exhaust grilles: General note 2 (see M-6 rooms 111 & 112)		AAA	
M-17	Maint. Shop Offices	error item	Cost of grilles for rooms 111 & 112		AAA	
		error item	Connection of transfer ducts in rooms 111 & 112		AAA	
		error item	Plastic cavity sanitary replace with chromed steel		AAA	
		103	Install lavatories	X	United	
		107	Label all duct and equipment	X	CFP	
		109	Test adjust and balance RTU and duct system		Flow Tech	
		error item	AAA Material shipping & delivery cost		AAA	
		error item	AAA mobilization cost		AAA	
		error item	CFP cost of remain mobilized after end of contract		CFP	
			Man lift for March to work on punch list items		CFP	
		error item	Man lift for Month of April to work on errors		CFP	
			Labels for Mechanical Equipment		CFP	
			TOTALS			
			PUNCH LIST TOTAL		\$0.00	
			ERRORS TOTAL		\$0.00	
			GRAND TOTAL		\$0.00	

NY ANG-Hangar 100
HVAC Punchlist and Error Cost Tracker



as of June 8th, 2007

Week	Labor/Sub	Hotel	Meals	Travel	Car Rental	Mails/Misc	Total
March 13-16							
1. CFP							\$ 1,920.00
Gary Williams (\$48)	\$ 1,920.00						\$ 2,200.00
Bob Clark (\$55)	\$ 2,200.00						\$ 2,880.00
Roberto Clark (\$180/hr)	\$ 2,880.00						\$ -
2. United							\$ 3,500.00
3. AAA							
March 19-23							
1. CFP							\$ 1,920.00
Gary Williams (\$48)	\$ 1,920.00						\$ 2,200.00
Bob Clark (\$55)	\$ 2,200.00						\$ 2,880.00
Roberto Clark (\$180/hr)	\$ 2,880.00						\$ -
2. United							\$ 6,940.00
3. AAA							
March 26-30							
1. CFP							\$ 1,920.00
Gary Williams (\$48)	\$ 1,920.00						\$ 2,200.00
Bob Clark (\$55)	\$ 2,200.00						\$ 720.00
Roberto Clark (\$180/hr)	\$ 720.00						\$ 9,045.45
2. United							\$ 5,390.00
3. AAA							
April 2-6							
1. CFP						\$ 14,319.13	\$ 16,239.13
Gary Williams (\$48)	\$ 1,920.00					\$ 8,243.98	\$ 10,443.98
Bob Clark (\$55)	\$ 2,200.00					\$ 3,709.60	\$ 4,429.60
Roberto Clark (\$180/hr)	\$ 720.00						\$ -
2. United							\$ 9,000.00
3. AAA							
April 9-13							
1. CFP							\$ 1,920.00
Gary Williams (\$48)	\$ 1,920.00						\$ 2,200.00
Bob Clark (\$55)	\$ 2,200.00						\$ 720.00
Roberto Clark (\$180/hr)	\$ 720.00						\$ 7,350.78
2. United							\$ 17,200.00
3. AAA							
April 16-20							
1. CFP							\$ 1,920.00
Gary Williams (\$48)	\$ 1,920.00						\$ 2,200.00
Bob Clark (\$55)	\$ 2,200.00						\$ 720.00
Roberto Clark (\$180/hr)	\$ 720.00						

		\$	-	
2. United		\$	14,145.00	
3. AAA				
April 23-27				
1. CFP		\$	1,920.00	
Gary Williams (\$48)	\$ 1,920.00	\$	2,200.00	
Bob Clark (\$55)	\$ 2,200.00	\$	720.00	
Roberto Clark (\$180/hr)	\$ 720.00	\$	-	
2. United		\$	17,860.00	
3. AAA				
April 30 - May 4				
1. CFP		\$	1,920.00	
Gary Williams (\$48)	\$ 1,920.00	\$	2,200.00	
Bob Clark (\$55)	\$ 2,200.00	\$	720.00	
Roberto Clark (\$180/hr)	\$ 720.00	\$	-	
2. United		\$	6,770.00	
3. AAA		\$	22,262.94	\$ 22,262.94
4. Trane		\$	32,000.00	\$ 32,000.00
5. DL Flowtech				
May 7-11				
1. CFP		\$	7,374.63	\$ 9,294.63
Gary Williams (\$48)	\$ 1,920.00	\$	5,530.68	\$ 7,730.68
Bob Clark (\$55)	\$ 2,200.00	\$	22.32	\$ 742.32
Roberto Clark (\$180/hr)	\$ 720.00	\$	-	
2. United		\$	12,640.00	
3. AAA				
May 14-18				
1. CFP		\$	1,920.00	
Gary Williams (\$48)	\$ 1,920.00	\$	2,200.00	
Bob Clark (\$55)	\$ 2,200.00	\$	720.00	
Roberto Clark (\$180/hr)	\$ 720.00	\$	-	
2. United		\$	18,923.00	
3. AAA				
May 21-25				
1. CFP		\$	1,920.00	
Gary Williams (\$48)	\$ 1,920.00	\$	2,200.00	
Bob Clark (\$55)	\$ 2,200.00	\$	720.00	
Roberto Clark (\$180/hr)	\$ 720.00	\$	-	
2. United		\$	800.00	
3. AAA				
May 28-June 1				
1. CFP		\$	1,920.00	
Gary Williams (\$48)	\$ 1,920.00	\$	2,200.00	
Bob Clark (\$55)	\$ 2,200.00	\$	720.00	
Roberto Clark (\$180/hr)	\$ 720.00			

				\$	-
2. United				\$	16,030.00
3. AAA					
June 4 - June 8					
1. CFP					
Gary Williams (\$48)	\$	-		\$	14,727.43
Bob Clark (\$55)	\$	2,200.00		\$	4,577.94
Roberto Clark (\$180/hr)	\$	720.00		\$	720.00
				\$	-
2. United				\$	6,900.00
3. AAA					
June 11 - June 15					
1. CFP					
Gary Williams (\$48)	\$	-		\$	-
Bob Clark (\$55)	\$	2,200.00		\$	2,200.00
Roberto Clark (\$180/hr)	\$	720.00		\$	720.00
				\$	-
2. United				\$	17,000.00
3. AAA					
				totals:	\$ 350,502.88

Notes:

1. travel costs based per AMEX monthly statements
2. Does not include any legal costs.
3. Estimated completion date is June 15

Punch List	\$ 118,000.00
Errors	\$ 232,502.88

CFP-Platinum Bond Claim

Schedule of Exhibits

<u>Exhibit</u>	<u>Description</u>
A.	Roberto Clark Employee Timesheets
B.	Robert (Bob) Clark Employee Timesheets
C.	Gary Williams Employee Timesheets
D.	Corporate Card – New York Expenses
E.	Triple A. Mechanic & Electrical
F.	United A/C, Refrigeration, Plumbing & Heating, Inc.
G.	Trane
H.	DL Flow Tech, Inc.